

Exhibit E

Estimated Staffing and Budget Plan

**STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD MAY 1, 2023 THROUGH JULY 31, 2023**

| POSITION | NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD | RANGE OF RATES |
|------------------|---|-----------------------|
| Partners | Four (4) | \$820.00-\$1,150.00 |
| Associates | Four (4) | \$475.00-\$625.00 |
| Paralegals | Two (2) | \$275.00-\$310.00 |
| Legal Assistants | Two (2) | \$200.00 |

**ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD MAY 1, 2023 THROUGH JULY 31, 2023**

| PROJECT CATEGORY | ESTIMATED HOURS | ESTIMATED FEES ¹ | HOURS BILLED | FEES SOUGHT |
|--|-----------------|-----------------------------|--------------|--------------|
| B110 - Asset Analysis and Recovery | 5.00 | \$3,105.00 | 2.7 | \$2,020.50 |
| B112 - Asset Disposition | 70.00 | \$43,470.00 | 66.4 | \$38,571.00 |
| B114 - Assumption/Rejection of Leases and Contracts | 20.00 | \$12,420.00 | 17.2 | \$11,193.50 |
| B116 - Avoidance Action Analysis | 10.00 | \$6,210.00 | 0.00 | \$0.00 |
| B118 - Board of Directors Matters | 5.00 | \$3,105.00 | 0.00 | \$0.00 |
| B119 - Budgeting | 10.00 | \$6,210.00 | 0.00 | \$0.00 |
| B120 - Business Operations | 90.00 | \$55,890.00 | 82 | \$51,841.50 |
| B122 - Case Administration | 60.00 | \$37,260.00 | 69.4 | \$33,129.50 |
| B124 - Claims Administration & Objections | 125.00 | \$77,625.00 | 117.4 | \$79,487.00 |
| B126 - Employee Benefits/Pensions | 35.00 | \$21,735.00 | 33.1 | \$20,366.00 |
| B128 - Fee/Employment Objections | 0.00 | \$0.00 | 0.00 | \$0.00 |
| B130 - Financing/Cash Collateral | 10.00 | \$6,210.00 | 0.00 | \$0.00 |
| B134 - Hearings | 220.00 | \$136,620.00 | 210.1 | \$124,642.50 |
| B135 - Litigation | 500.00 | \$310,500.00 | 535.6 | \$330,073.00 |
| B136 - LRC Retention & Fee Matters | 180.00 | \$111,780.00 | 174.8 | \$111,158.50 |
| B138 - Committee Meetings/Communications | 5.00 | \$3,105.00 | 2.9 | \$2,820.50 |
| B140 - Creditor Inquiries | 20.00 | \$12,420.00 | 16.1 | \$10,792.00 |
| B141 - Lien Investigation | 10.00 | \$6,210.00 | 0.00 | \$0.00 |
| B142 - Non-Working Travel | 10.00 | \$6,210.00 | 0.00 | \$0.00 |
| B144 - Non-LRC Retention & Fee Matters | 250.00 | \$155,250.00 | 239.1 | \$142,935.50 |
| B146 - Plan and Disclosure Statement (including Business Plan) | 60.00 | \$37,260.00 | 51.7 | \$40,326.00 |
| B148 - Real Estate | 10.00 | \$6,210.00 | 0.00 | \$0.00 |
| B149 - Valuation | 10.00 | \$6,210.00 | 0.00 | \$0.00 |

¹ Estimated fees based on an average hourly rate of \$621.

| PROJECT CATEGORY | ESTIMATED HOURS | ESTIMATED FEES¹ | HOURS BILLED | FEES SOUGHT |
|--|------------------------|-----------------------------------|---------------------|-----------------------|
| B150 - Relief from Stay/Adequate Protection Proceeding | 50.00 | \$31,050.00 | 39.6 | \$27,746.50 |
| B151 - Schedules/Operating Reports | 100.00 | \$62,100.00 | 104.8 | \$60,688.50 |
| B152 - Tax Issues | 10.00 | \$6,210.00 | 0.00 | \$0.00 |
| B160 - Examiner | 60.00 | \$37,260.00 | 53.3 | \$40,129.50 |
| TOTAL | 1935.00 | \$1,201,635.00 | 1816.20 | \$1,127,921.50 |